PATENT

Practitioner's Docket No. 101663.0001US2

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Nilforushan, Ali

Application No.: 10/559860

Group No.: 3643

Filed: December 6, 2005

Examiner: Son T. Nguyen

For: Animal Cover Having a Temperature Altering Device

Mail Stop Patent Application Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

POWER OF ATTORNEY BY ASSIGNEE OF ENTIRE INTEREST

As assignee of record of the entire interest of the above identified application hereby appoints,

POWER OF ATTORNEY

the following practitioner to prosecute and transact all business in the Patent and Trademark Office connected therewith.

Robert D. Fish, Registration No. 33,880 Martin Fessenmaier, Registration No. 46,697 Mei Tsang, Registration No. 56,122 Josh Emory, Registration No. 60,215

SEND CORRESPONDENCE TO:

DIRECT TELEPHONE CALLS TO:

Fish & Associates, PC 2603 Main Street, Suite 1050 Irvine, CA 92614 949-253-0944

Customer No.: 24392

Assignee: Ali Nilforushan 1413 San Elijo Avenue Cardiff-by-the-Sea, CA 92007 USA

The Assignment document for this application was recorded on July 24, 2007 at Reel/Frame: 019606/0535

Date: 9/14/07

Ali Nilforushan